UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

CORMACK MEDICAL, INC.

Plaintiff,

v.

.....

Civ. No. 04-12613 (RGS)

HAND INNOVATIONS, INC. and HAND INNOVATIONS, LLC,

Defendants.

CORPORATE DISCLOSURE STATEMENT

Pursuant to Fed. R. Civ. P. 7.1 and Local Rule 7.3, Defendants, Hand Innovations, Inc. and Hand Innovations, LLC (referred to collectively as "Defendants") state that Hand Innovations, LLC is the parent company to Hand Innovations, Inc. and that there is no parent corporation for Hand Innovations, LLC. There is no publicly traded company that owns 10% or more of either Hand Innovations, Inc. or Hand Innovations, LLC's stock.

This 26th day of January, 2005.

Respectfully submitted,

HAND INNOVATIONS, INC. AND HAND INNOVATIONS LLC, DEFENDANTS

By their attorneys,

/s/ Eben A. Krim

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Dated: January 26, 2005